UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS, INC., et. al.,

08-13555 (JMP)

Debtors.

(Jointly Administered)

CERTIFICATE OF SERVICE

I, Benjamin D. Leyland, hereby certify that on September 19, 2008, on behalf of 4Kids Entertainment Inc., I caused a true and correct copy of the Objection By 4Kids Entertainment Inc. Requesting Segregation of Sales Proceeds Pending an Allocation Hearing to Debtors' Motion to (A) Schedule a Sale Hearing; (B) Establish Sales Procedures; (C) Approve a Break-Up Fee; and (D) Approve the Sale of the Purchased Assets and the Assumption and Assignment of Contracts Relating to the Purchased Assets [D.I. # 60] to be served upon the parties in the following service list as indicated.

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